

The Steelcase logo consists of the word "Steelcase" in a white, sans-serif font, centered within a solid orange square.

April 04, 2005

Mr. Tony Sokol  
Valu Tec, Inc.  
117 Airport N. Office Park  
Ft. Wayne, IN 48625

Dear Tony,

This letter is intended as a letter of recommendation for Valu Tec as it pertains to property tax work.

You and your staff were successful in reducing our real property valuations in New Paris Indiana and Fletcher North Carolina in a non-confrontational manner without litigation. You were able to accomplish a very satisfactory result.

I also appreciate being kept informed throughout the entire process.

Sincerely,

A handwritten signature in blue ink that reads "Michael F. Lewakowski". The signature is fluid and cursive.

Michael F. Lewakowski  
Manager, State and Local Tax  
CH-3E-20

Phone: 616-247-3410 Fax: 616-246-9623  
Email: [MLEWAKOW@STEELCASE.COM](mailto:MLEWAKOW@STEELCASE.COM)